

111	Cash on Hand	Coin, currency, checks, money orders and other forms of cash
	111.000	Cash on Hand
112	Petty Cash	Currency and coin set aside to make change or pay small obligations
	112.105	Petty Cash
	112.106	Repatriation Petty Cash
114	Cash in Banks	Appropriated funds available from the Office of Financial Services. (Budgeted Funds)
	114.101	Cash in Bank-Operating
	114.103	Cash in Bank
	114.104	Cash in Bank
117	Cash in Bank-Private Trust Funds	Deposits held for others, other than deposits that the state provides. (Representative payee checking and savings accounts) (County and other savings accounts)
	117.001-117.160	Cash in Bank – Representative Payee (one for each county)
	117.102	Cash in Bank – Rep Payee (prior to FY2008)
	117.106	Savings Account – Rep Payee (prior to FY2008)
	117.107	Savings Account – County (prior to FY2008)
	117.200	Savings/CD Account – County
	117.300	Savings Account – Representative Payee
122	Due From DHR	Amounts due from the Department of Human Resources
	122.120	Due from DHR – Direct Benefits (500-700's & 900's)
	122.121	Due from DHR – Regular GIA (100's)
	122.122	Due from DHR – Cash Match GIA (200's)
	122.124	Due from DHR – Cash Match Direct Benefits (800's)
	122.125 – 122.126	Due from DHR – Prior Years Pending Audits
	122.127	Due from DHR – Prior Year Re-Rates
	122.128	Due from DHR – Employee Retirement System
	122.129	Due from DHR – Travel, Inc Expenditures
	122.330	Due from DHR – Special Grants (300's)
123-124	Due from Cities Due from Counties	Amounts earned from local governments
	123.135	Due from County (Y-E Closing) (prior to FY2008)
	123.139	Due from City (Y-E Closing) (prior to FY2008)
	124.001-124.159	Due from County by Individual County Number

125	Due from Other State Agencies	Amounts earned from other state agencies
	125.112	Due from other State Agencies – Medicaid
	125.408	Due from other State Agencies – Mental Health
	125.411	Due from other State Agencies – Hospital #1
	125.412	Due from other State Agencies – Hospital #2
	125.413	Due from other State Agencies – Hospital #3
	125.414	Due from other State Agencies – Hospital #4
	125.461	Due from other State Agencies – Child Support
	125.462	Due from other State Agencies – Department of Corrections
	125.463	Due from other State Agencies – Pardon/Paroles
	125.464	Due from other State Agencies – Department of Labor
	125.465	Due from other State Agencies – Vocational Rehab
	125.466	Due from other State Agencies – Regulatory Services
	125.467	Due from other State Agencies – Board of Education
	125.469	Due from other State Agencies – GA State University
	125.492	Due from other State Agencies – S/A Prvt – Bibb Co
127	Due from Other	Amounts earned from individuals and private organizations
	127.140	Due from Others – Foster Care Advances
	127.141 – 127.143	Due from Others
	127.144	Due from Others – Vendors
	127.145	Due from Others – Clients
	127.146	Due from Others – IRS
	127.147	Due from Others – Recoupment of Overpaid Programmatic Funds
	127.148	Due from Others – Employees
	127.149	Due from Others – Travel Advances
	127.150	Prepaid Expenditures
	127.159	Due from Others – Rental Car Contract

201	Encumbrances (optional)	Commitments related to unperformed contracts (includes both purchase orders and formal contracts) for goods and services
212	Accounts Payable	Obligations for invoices to be billed on outstanding purchase orders
	212.241 212.242 – 212.243 212.244 212.245 212.246 212.247 212.248 212.249 212.250 212.450 – 212.459	Other Accounts Payable – Fiscal Year-End Accruals Other Accounts Payable and Due to Accounts Other AP and Due to Accounts – Court Ordered Adoption Expenses Other AP and Due to Accounts – Registrations and Related Cost due back to Lead County Other Accounts Payable and Due to Accounts Other AP and Due to Accounts - Vendors Other AP and Due to Accounts Due to Clients – FS/TANF Dormant Funds Other AP and Due to Accounts – Employees Other AP and Due to Accounts Due to GBI Cash Advances – County and Local Gov’t (prior to FY2008)
214	Due to DHR	Amounts owed to the Department of Human Resources
	214.100 214.135 214.150 214.200 214.220 214.221 214.222 214.223 214.224 214.225 – 214.226 214.227 214.228 214.229 214.231 214.300 214.330 214.500 214.599 214.600	Cash Advances – Regular GIA (100 Series) Due to County (Y-E Closing) (prior to FY2008) Due to County – Recoupment of Prior Months Cash Advances – Cash Match (200’s) Due to DHR – Cash Match Direct Benefits (800’s) Due to DHR – Regular GIA (100’s) Due to DHR – Cash Match GIA (200’s) Due to DHR – Energy Program (Y-E Closing) Due to DHR – Direct Benefits (500-700 & 900’s) Due to DHR – Prior Year Pending Audits Due to DHR – Prior Year Re-Rates Due to DHR – Prior Year pending Audits Due to DHR – Prior Year Child Care Recoupments Due to DHR – Prior Year Child Supp Recoupments Cash Advances – Special Grants (300 Series) Due to DHR – Special Grants (300’s) Cash Advances – Direct Benefits (500, 700 & 900’s) Cash Advances – Energy Programs Cash Advances – Special Direct Benefits (800’s)
217	Accrued Payroll Benefits	Employer’s cost of benefits on amounts paid or due to employees for services rendered
	217.001 217.002 217.003	Health Insurance – Employer FICA – Employer Retirement – Employer

221	FICA Withholdings – Employee	Amounts withheld from employees’ wages for Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes
	221.000	FICA Withholdings
222	Federal Income Tax	Amounts withheld from employees’ wages for federal income tax
	222.000	Federal Income Tax Withholding
223	State Income Tax	Amounts withheld from employees’ wages for state income tax
	223.000	State Income Tax Withholding
224	Employee Retirement	Amounts withheld from employees’ wages for retirement programs
	224.000	Employee Retirement Withholding
	224.100	EE Retirement Withholding – Fulton Co only
225	Employee Health Insurance	Amounts withheld from employees’ wages for health insurance plans
	225.000	Employee Health Insurance Withholding
226	Bankruptcies, Garnishments, Tax Levies and/or Child Support	Amounts withheld from employees’ wages for payment to creditors
	226.000	Court Ordered Withholding
227	Deferred Compensation	Amounts withheld from employees’ wages for investments
	227.000	Deferred Compensation
228	Flexible Benefits	Amounts withheld from employees’ wages for other insurances, spending accounts, etc; remitted to the State Merit System
	228.001	Flexible Benefits – Before Tax
	228.002	Flexible Benefits – After Tax
	228.003	Flexible Benefits – Spending Accounts
	228.004	PT Transportation – Before Tax
	228.005	PT Transportation – After Tax
229	Other Payroll Deductions	All other deductions from employees’ wages
	229.001	HSE Credit Union
	229.002	Liberty Life Insurance (Obsolete 6/1/97)
	229.007	Life Insurance
	229.008	American Family Life Insurance
	229.009	Chesapeake Insurance
	229.010	Miscellaneous Insurance
	229.011 – 229.015	Other Life Insurance
	229.016	Other Credit Union
	229.017	State Charitable Contributions
	229.018	Savings Bonds
	229.019	Georgia Defined Contribution Plan (GDCP)
	229.020	Georgia State Employee Union (GSEU)
	229.021	GSEU/GCWA Administration Cost

	229.022 229.027	Georgia Child Welfare Association (GCWA) Georgia Higher Education Savings Plan (GHESP)
284	Private Trust Funds	Receipts held for disbursements to or for designated trust recipients
	284.230 284.231 284.232 284.233 284.234 284.235 – 284.237 284.238 284.239 284.251 284.252 284.253 284.254 284.255 284.256 – 284.274 284.275	Due to DHR – Food Stamp Recov (Prior to 7/1/87) Due to DHR – AFDC Recov (Prior to 7/1/87) Due to DMA – Medicaid Recoveries Due to DHR – Food Stamp Recoveries Due to DHR – TANF Recoveries Due to DHR – Other Recoveries Due to Fulton Co – IAP Unprocessed Due to Fulton Co – IAP Settlements Restricted Funds – Adults Restricted Funds – Children Restricted Funds – Other Restricted Funds – County Funds, Fund Balances Food Stamp/TANF funds, and Savings/CD Accounts Restricted Funds – Clearing Accounts Restricted Funds – Other (DO NOT USE) Restricted Funds – Dormant Funds
320	Fund Balances	Excess of current year revenues over expenditures and prior year funds not remitted to grantor
	320.260 320.261 320.271 320.272 – 320.280	Obsolete (7/1/97) Obsolete (7/1/97) Fund Balance – General Operating (prior to FY2008) Fund Balance – Other (prior to FY2008)

422	GIA Revenue	Revenues earned from DHR and other state agencies
	422.100	Offset (Lapse) – NOT ACTIVE
	422.101	Eligibility
	422.102	Work First – Eligibility – NOT ACTIVE
	422.103	Services
	422.104	IES Projectt –Effective 4/1/2013
	422.105	Services Administration NOT Active FY2010
	422.106	Administration
	422.107	Dedicated Adoption Staff (eff 1/1/2012)
		TANF Eligibility (effect 7/1/06 DO NOT USE)
	422.108	24 Hour Protective Services (do not use 7/1/09)
	422.109	Homemaker – Chatham NOT ACTIVE
	422.110	Medicaid Contract – DeKalb – NOT ACTIVE
	422.111	Medical Assistance Only
	422.112	Medically Needy
	422.113	Homemaker Meals – NOT ACTIVE
	422.114	Homemaker – Chattooga NOT ACTIVE
	422.115	Homemaker - Other Charges NOT ACTIVE
	422.116	TANF – Training NOT ACTIVE
	422.117	Food Stamp Error Control – Staff –Not Active FY2010
	422.118	Preventive Service – TANF
	422.119	Homemaker – Services
	422.120	Change Center
	422.121	Provider Support - Services
	422.122	Foster Care Eligibility Determination - Eligibility
	422.123	24HR Protective Services/Family Resource Center (ends FY2011)
		SACWIS (prior to FY2008)
	422.124	
	422.125	Childcare Develop DO NOT USE
	422.126	SUCCESS Training – NOT ACTIVE
	422.127	USDA - State Exchange – NOT ACTIVE
	422.128	ARRA – TCCA Eligibility – Existing Staff (FY2010) – Prgm ended
		Child Care Training DO NOT USE
	422.129	ARRA – TCCA Eligibility – New Staff (FY2010) – Prgm ended
		MAPP Training – Home Studies – Do not Use
	422.130	ARRA – Subsidized Employment (FY2010) – Prgm ended
	422.131	
	422.132	Food Stamp Reinvestment – NOT ACTIVE
	422.133-422.135	
	422.136	Regional Accounting
	422.137	OHRMD – Regional Personnel
	422.138-422.139	

422.140	Senior Citizens – Douglas – DO NOT USE (FY2011)
422.141	Childcare Workers (Consultants)
422.142	Day Care Workers
422.143	Jobs – Personal Services DO NOT USE
422.144	Jobs – Other Expenses DO NOT USE
422.145	Jobs – Staff DO NOT USE
422.146	Jobs – Operations (do not use 7/1/2009)
422.147	SSI Advocacy (moved to Program 540)
422.148	Work First – Staff DO NOT USE
422.149	Work First – Other DO NOT USE
422.150-422.154	
422.155	Energy Assistance Program DO NOT USE
422.156-422.159	
422.160	Food Stamp Claims/Collections (FY2011)
422.160	F.A.S.T. Project – Douglas – Do Not Use
422.161	Food Stamp Quality Control Review
422.162	Food Stamp Quality Assurance Review
422.163	Community Integration Program-Other (3/1/09)
422.164	RSM Project - Indigent Trust Fund (Eff 7/1/09)
422.165-422.169	
422.170	UAT – Shines Project (FY2008) DO NOT USE
422.171	Implementation – Shines Project (FY2008) – NOT ACTIVE
422.172	SACWIS System Development – Chatham Co (FY2008) DO NOT USE
422.173	
422.174	SACWIS Staff (effective 7/1/06) – NOT ACTIVE
422.175	SACWIS Data Cleansing DO NOT USE
422.176	SACWIS Authentic Environment (changed to 186, effective 7/1/06)
422.177	Federal Non-Participating Administration DO NOT USE
422.178	SACWIS Travel (changed to 188, effective 7/1/06)
422.179	SHINES Project (effective 7/1/2008/ends 7/1/2010)
422.180	RSN – Kenny A Project (FY2010)
	Safe Futures DO NOT USE
422.181	RSN – Permanence Reviewers (FY2010)
	Program Management – ESSDUP DO NOT USE
422.182	RSN – State QA & CFSR (FY2010)
	Program Management – FPEP DO NOT USE
422.183	RSN – Data Quality (FY2010)
	1203 – CWESP DO NOT USE
422.184	CWS RSN – Education, Training & Mentor (FY2010)
	1203 – CUP DO NOT USE
422.185	CWS-Call Center (FY2012)
	Program Improvement DO NOT USE
422.186	CWS – Data Integrity Specialist (FY12)
	SACWIS Authentic Environment (effect 7/1/06) DO

422.187 422.188 422.189 422.190 422.191 422.192 422.193 422.194 422.195 422.196 422.197 422.198 422.199	NOT USE Connectivity DO NOT USE JAD/Requirements Validation Travel (effect 7/1/06) DO NOT USE SACWIS – DFCS Safe Futures (changed to 174, effective 7/1/06) DO NOT USE OFI RSN – Education, Training & Mentor (FY2010) Foster Parent Training DO NOT USE RSN – Support for Needy Family (OFI) RSN – Child Welfare Services Annie Casey – IVE DO NOT USE RSN – Business Application Specialist (FY2010) Community Part Pro Children (do not use 7/2009) Administrative Regional PSSF Caseworker Visits (FY2008) Disaster Relief Benefits SMI Training Services DO NOT USE
422.201 422.203 422.206 422.207 422.208 422.243 422.247 422.257	Cash Match Eligibility Cash Match Services 50/50 Cash Match Administration Cash Match Admin – Salary Supplements Cash Match Mental Health Eligibility Determination Cash Match Jobs – NOT ACTIVE Cash Match Jobs – Other – NOT ACTIVE Cash Match Family Connection – NOT ACTIVE
422.303 422.304 422.305 422.306 422.308 422.308 422.309 422.312 422.323 422.330 422.340 422.350 422.353 422.356 422.357 422.360 422.368 422.369	Tag – Refugee USDA Food Stamp E&T – NOT ACTIVE CSBG Special Project RSM Project ROE – Indigent Trust Fund – Not Active Casey Permanency Grant (FY2009) Healthy Families – Rome (changed names FY2009) Adoption Incentives – NOT ACTIVE RSM Project - Indigent Trust Fund NOT Active FY2010 Foster/Adoptive Recruitment Pilot – AFDC/Child Support Incentive – NOT ACTIVE CPPC Faith Based Partnership to Child Abuse Prevention & Treatment Independent Living – NOT ACTIVE Family Connection Plan – NOT ACTIVE Family Connection – 100% Family Connection – CA DO NOT USE Independent Living 100% Federal Refugee Resettlement Program Repatriation Plan & Develop

422.370 422.372	Repatriation Services – Benefits PSSF Caseworker Visits (FY2008 – moved to 197)
422.501 422.502 422.503 422.504 422.505 422.506 422.507 422.508 422.509 422.510 422.511 422.512 422.513 422.514 422.515 422.515 422.516 422.517 422.518 422.519 422.520 422.521 422.522 422.522 422.523 422.524 422.525 422.526 422.526 422.527 422.528 422.529 422.530 422.531 422.532 422.533 422.534	IVE Family Foster Care State Family Foster Care Initial TANF Family Foster Care Related Family Foster Care (State) IVE Institutional Foster Care (prior to FY2008) IVB Child Welfare Institutional Foster Care (prior to FY2008) Initial TANF Institutional Foster Care (prior to FY2008) State Adoption Assistance IVE Adoption Assistance Adoption Related State Expenses Comprehensive Child And Family Assessment Special Services Adoption Assistance Return of Runaways PUP IV-A Emergency Assistance (DO NOT USE) ICPC – Foster/Adoptive Home Studies (FY2008) PPST IV-A EA (DO NOT USE) (prior to FY2008) Applicant Services Child Care TANF – Child Care CCFA Wrap-Around Services FS E&T Transportation Non-ABAWDS(DO NOT USE) Foster Care Respite Care FFC - Prevention Unnecessary Out-of-Home Placements Overnight Stays Cost for FC Kids (FY2008) Child Welfare Family Foster Care (state) (prior to FY2008) Specialized FCC (DO NOT USE) Day Care Providers – CPA Providers Medical Exams and Records Non-TANF Eligible Clients (FY2008) Refugee Unaccompanied Minor (prior to FY2008) TANF Employment Services Work Subsidies Undocumented Immigrant Children in Family Foster Care Undocumented Immigrant Children in Institutional Foster Care (prior to FY2008) Foster/Adoptive Parent Support Services APS Emergency Relocation ARRA Refinance Time Limited (FY2010) – prgm ended Subsidized Work Experience (DO NOT USE) Subsidized Employment (DO NOT USE)

422.535	Transitional Child Care
422.536	AFDC – Unemployed Parent Transitional Day Care (DO NOT USE)
422.537	TANF 2-Parent Families Employment Services
422.538	TANF Legal Immigrants Employment Services
422.539	ARRA Child Care Wait List (FY2010) – prgm ended
	Food Stamp Program (50/50) E&T Child Care DO NOT USE
422.540	SSI Advocacy (FY2008)
422.541	FS E&T Incidentals NON-ABAWDS (Fulton Only) NOT ACITVE
422.542	Enhanced Relative Rate (ERR)
422.543	
422.544	Low-Income Families' Child Care
422.545	Priority Child Care
422.546	Good Works Sheltered Employment DO NOT USE
422.547	Emergency Foster Care Beds
422.548	Undocumented Enhanced Relative Rate (ERR) and Relative Care Subsidy (FY2011)
422.549	Food Stamp E&T ABAWDS Transportation
422.550	Non-Relative Subsidized Guardianship & Enhanced Subsidized Guardianship
422.551	Early Intervention & Prevention Services – NOT ACTIVE June 30, 2011
422.552	Subsidized Guardianship & Enhanced Subsidized Guardianship
422.553	Relative Care Subsidy (RCS)
422.554	ARRA Benefits (FY2010) – Prgm ended
422.554	Tiered Reimbursed Providers Child Care (ended 3/05) (DO NOT USE)
422.555	Non-TANF GA Pre-K Extended Day Child Care
422.556	TANF Pre-K Extended Child Care
422.557	Foster Care Supplemental Supervision
422.558	Promoting Safe & Stable Families (DO NOT USE)
422.559	Food Stamp E&T – Incidentals for ABAWDS in Work Experience
422.560	IVE Voluntary Family Foster Care
422.561	IVE Voluntary Institutional Foster Care (prior to FY2008)
422.562	Undocumented Immigrant Children in CPA Foster Care (prior to FY2008)
422.563	IVE Privately Supervised Family Foster Care (prior to FY2008)
422.564	IVB Privately Supervised Family Foster Care (prior to FY2008)
422.565	Initial TANF Privately Supervised Family Foster Care (prior to FY2008)
422.566	Child Spec Recruit – IVE (DO NOT USE)
422.567	Child Spec Recruit – State (DO NOT USE)

422.568	Contract – Child Soc Histories (DO NOT USE)
422.569	Food Stamp E&T Incidentals for ABAWDS in Education/Training
422.570	Homestead IV-A (DO NOT USE)
422.571	Home Based Services
422.572	Parent Aides (DO NOT USE)
422.573	Family Visitation Services
422.574	IVE Specialized Foster Care State Approved Per Diem Waivers
422.575	IVE Voluntary Specialized Foster Care State Approved Per Diem Waivers
422.576	Related Specialized Foster Care (State)
422.577	IVB Child Welfare Specialized Foster Care State Approved Per Diem Waivers
422.578	Child Welfare Specialized Foster Care Related (state) (prior to FY2008)
422.579	Initial TANF Specialized Foster Care State Approved Per Diem Waivers
422.580	
422.581	Respite Care – Medically Fragile AA children (FY2011)
422.582	Independent Living Program
422.583	Educational Related Exp – Youth 21 – 25 (ILP)
422.584	College/Vocational Related Expenses (State)
422.585	Educational and Enrichment Expenses (State)
422.586	Transitional Living Program (TL)
422.587	Adoption Incentive – Second Grant
422.588	Family Services - CPPC Project – NOT ACTIVE
422.589	Food Stamp E&T Incidentals for ABAWDS in other Activities
422.590	ARRA – cognitively Based Compassion Training (FY2010) – Prgm ended
422.591	ILP - Education & Training Vouchers (ETV)
422.592	Energy Benefits – H.E.A.T.
422.593	
422.594	IVE Administration Cost Child Placing Agency (prior to FY2008)
422.595	Child Caring Institute Parental Custody (State) (prior to FY2008)
422.596	Child Placing Agency Parental Custody (State) (prior to FY2008)
422.597	Intensive Community Based Services - Parental Custody (State) (name chg FY2008)
422.597	Wraparound Parental Custody (State) (prior to FY2008)
422.598	Intensive Community Based Services - DFCS Custody (State) (name chg FY2008)
422.598	Wraparound DFCS Custody (State) (prior to FY2008)
422.599	

<p>422.600 – 422.603</p> <p>422.604</p> <p>422.605</p> <p>422.606</p> <p>422.607</p> <p>422.608</p> <p>422.609</p> <p>422.610</p> <p>422.611</p> <p>422.612</p> <p>422.613</p> <p>422.614</p> <p>422.615</p> <p>422.616</p> <p>422.617</p> <p>422.618</p> <p>422.619</p> <p>422.620</p> <p>422.621- 422.657</p> <p>422.658</p> <p>422.659 – 422.667</p> <p>422.668</p> <p>422.669 – 422.697</p> <p>422.698</p> <p>422.699</p>	<p>State Related Family Foster Care Exp Non-LOC</p> <p>IV-E Institutional Foster Care Non-LOC</p> <p>IV-B Child Welfare - Institutional Foster Care Non-LOC</p> <p>Initial (TANF) Institutional Foster Care Non-LOC</p> <p>IV-E Voluntary CCI Foster Care Non-LOC IV-E Privately Supervised Family Foster Care – Licensed and Approved Private Foster Care Agencies Non-LOC</p> <p>IV-B/State Privately Supervised Family Foster Care – Licensed and Approved Private Foster Care Agencies Non-LOC</p> <p>Initial TANF Privately Supervised Family Foster Care-Licensed and Approved Private Foster Care Agencies Non-LOC</p> <p>Undocumented Immigrant Children in CCI Foster Care Non-LOC</p> <p>Undocumented Immigrant Children in CPA Foster Care Non-LOC</p> <p>Voluntary Custody CPA Provider (FY2008)</p> <p>Parental Custody/Pay CCI Provider (FY2008)</p> <p>Parental Custody/Pay CPA Provider (FY2008)</p> <p>Community Integration Program – State (FY2008)</p> <p>Community Integration Program – TANF (FY2008)</p> <p>Permanency/Reunification Service – State (FY2011)</p> <p>Permanency/Reunification Service – TANF (FY2011)</p> <p>Family Preservation/Family Support Services (DO NOT USE)</p> <p>Family Connection/Family Support (DO NOT USE)</p> <p>Disaster Relief Direct Benefits</p>
<p>422.700</p> <p>422.701</p> <p>422.702 – 422.704</p> <p>422.705</p> <p>422.706 – 422.728</p> <p>422.729</p> <p>422.730</p> <p>422.730</p> <p>422.731 - 422.734</p>	<p>Family Foster Care IVE Eligibility/Not Reimb (DO NOT USE)</p> <p>IVE Institutional Foster Care – CCI Treatment Cost (prior to FY2008)</p> <p>Grandparents Raising Grandchildren</p> <p>Grandparents Raising Grandchildren – Retro (FY2008)</p> <p>Nursing Home Clients PNA-Personal Needs Allow (DID NOT USE) (prior to FY2008)</p>

<p>422.735 422.736 – 422.751 422.752</p> <p>422.753 – 422.759 422.760</p> <p>422.761</p> <p>422.762 422.763</p> <p>422.764 – 422.771 422.772 422.773 422.774 422.775 – 422.782 422.783 422.784 422.785 – 422.799</p>	<p>Child Care TANF Diversion</p> <p>Family Foster Care Granny House IVE Eligibility (DO NOT USE)</p> <p>Family Foster Care Voluntary IVE Eligibility Not Reimb (DO NOT USE) Institutional Foster Care Voluntary IVE Eligibility Not Reimb (DO NOT USE)</p> <p>IVE Privately Specialized Family Foster Care – CPA Treatment Cost (prior to FY2008)</p> <p>PSSF – Program Costs (FULTON COUNTY only) PSSF - Crisis Intervention & Placement Prevention PSSF – Family Support Services</p> <p>PSSF – Time Limited Reunification Services PSSF – Adoption Promotion & Support Services</p>
<p>422.800 – 422.842 422.843</p> <p>422.844-422.872 422.873</p> <p>422.874</p> <p>422.875 – 422.882 422.883 422.884</p> <p>422.885 – 422.899</p>	<p>CM ARRA – Subsidized Employment (FY2010) – prgm ended</p> <p>CM PSSF - Crisis Intervention & Placement Prevention CM PSSF - Family Support Services</p> <p>CM PSSF – Time Limited Reunification Services CM PSSF – Adoption Promotion & Support Services</p>
<p>422.900 – 422.904 422.905</p> <p>422.906 – 422.962 422.963</p> <p>422.964 – 422.999</p>	<p>IVE Institutional Foster Care – CCI Educational Cost (prior to FY2008)</p> <p>IVE Privately Supervised Family Foster Care – CPA Other Cost (prior to FY2008)</p>

431	County Revenue	Revenues earned from county and city governments
	431.401	County Cash Match Eligibility
	431.403	County Cash Match Services (FY2008)
	431.406	County Cash Match Administration
	431.407	County Cash Match Administration Sal Supp (FY2008)
	431.408	CSB Medicaid Match (FY2008)
	431.410	Jobs Retention – JTPA
	431.411	County Hospital #1 (FY2008)
	431.412	County Hospital #2 (FY2008)
	431.412	CSB Medicaid Match (prior to FY2008)
	431.413	County Hospital #3 (FY2008)
	431.414	County Hospital #4 (FY2008)
	431.420	Annie Casey
	431.421	CM Hospital #1/County Supp (FY2008)
	431.421	Healthy Community Initiative (prior to FY2008)
	431.423	Enhanced Internship
	431.428	CM CSB Mental Health/Co Supp (FY2008)
	431.430	Adopt God's Little People
	431.431	County Services #1 (FY2008)
	431.440	Senior Citizens - Douglas
	431.443	Local Contractor's Share Program 843 (FY2010)
	431.447	County Share Cash Match Jobs Other
	431.450	County Operations – General (prior to FY2008)
	431.451	Foster Care Operations – Kids under 14 (prior to FY2008)
	431.452	Granny House
	431.453	Family Resource Center – Fulton (FY2008)
	431.453	Employability Info Project – Fulton (prior to FY2008)
	431.454	FEMA/United Way
	431.455	Special County Funds (FY2008)
	431.455	Children's Trust Fund Com (prior to FY2008)
	431.456	Family Connection/United Way
	431.457	ARRA/FEMA Grant Funds (FY2010)
	431.457	United Way/600 Series – NOT ACTIVE
	431.458	Investments Fulton Co (FY2008)
	431.458	Local Contractors (prior to FY2008)
	431.459	CSBG Even Fiscal Year
	431.460	Independent Living 100% County (prior to FY2008)
	431.461	Child Support Expenditures (FY2008)
	431.462	Dept of Corrections Expenditures (FY2008)
	431.463	Pardons/Paroles Expenditures (FY2008)
	431.464	Dept of Labor Expenditures (FY2008)
	431.465	Vocational Rehab Expenditures (FY2008)
	431.466	Regulatory Services Expenditures (FY2008)
	431.469	GA State University Expenditures (FY2008)

	431.471 431.473 431.474 431.476 431.481 431.482 431.483 431.484 431.490 431.491 431.492 431.493 431.495 431.498 Prefix 441 can also be used	County Cash Match Child Support Enforcement Local Contractors Share Program 873 Local Contractors Share Program 874 County Share Cash Match Child Support Enforcement Other Special Project Nurses Criminal Justice Local Contractors Share Program 883 Local Contractors Share Program 884 Special Project/Education Program Nurses/Pregnant Teens S/A Prevention Grant – Bibb Teen Resource Center – Bibb Pre – K - Bibb CPP - Clayton
442	Interest Earned	Interest earned on the investment of agencies' monies
	442.450	Interest Earned – County Savings Account (prior to FY2008)
446	Other Revenue	All other revenues received and retained by the agency
	446.460	County In-Kind Contributions (prior to FY2008)
450	County Revenues	Revenues earned from county governments for General Expenditures and FC Kids under 14 years of age
	450.001 – 450.159	County Revenue (by county number)
451	Fulton County CSSF Revenues	Revenues earned from Fulton County for Special county funded program (FY2008)
	County Revenues – FC Kids	Revenues earned from county governments for FC Kids under 14 years of age (prior to FY2009)
	451.001 – 451.159	County Revenue (by county number) (prior to SHINES)
460	County Revenues – FC Kids	Revenues earned from county governments for FC Kids 14 years of age and over
	460.001 – 460.159	County Revenue (by county number)

	NOTE	In order to be reimbursed for expenditures, account numbers have to be reported as line item numbers on the Monthly Income and Expense Report. These line item numbers are the State Chart of Account numbers (SCOA).
511	Salaries	Amounts paid for employees occupying authorized budgeted positions. Normally these positions are eligible for all benefits.
	511.036 511.101 511.103 511.104 511.105 511.106 511.107 511.108 511.111 511.112 511.117 511.118 511.119 511.120 511.121 511.122 511.123 511.128 511.129 511.130 511.136 511.137 511.140 511.141 511.142 511.160 511.161 511.162 511.163 511.164 511.174 511.179 511.180 511.181	Family Resource Center – Fulton Co (prior to FY2008) Eligibility Services IES Project (effective 4/1/2013) Services Administration (do not use 7/2009) Administration Dedicated Adoption Staff (eff 1/1/2012) TANF Eligibility(DO NOT USE) 24 Hour Protective Services (do not use 7/2009) Medical Assistance Only (MAO) Medically Needy Food Stamp Error Control–Staff (do not use 7/2009) Preventive Services – TANF Homemaker – Services Change Centers Provider Support - Services Foster Care Eligibility Determination - Eligibility 24HR Protective Services/Family Resource Center – ended June 30, 2011 ARRA – TCCA Eligibility – Existing Staff (FY2010) ARRA – TCCA Eligibility – New Staff (FY2010) ARRA – Subsidized Employment (FY2010) Regional Accounting OHRMD – Regional Personnel Senior Citizens Douglas Co – DO NOT USE, effect 7/1/2010 Childcare Workers (Consultants) Day Care Workers Food Stamp Claims/Collections (FY2011) Food Stamp Quality Control Review Food Stamp Quality Assurance Review Community Integration Program – DEKALB RSM Project/Indigent Trust Funds SACWIS – Staff SHINES Project – (Effective 7/1/2008/end 6/30/2010) RSN – Kenny A Project (FY2010) RSN – Permanence Reviewers (FY2010)

511.182	RSN – State QA & CFSR (FY2010)
511.183	RSN – Data Quality (FY2010)
511.184	CWS RSN – Education, Training & Mentor (FY2010) 1203 – CUP (do not use 7/2009)
511.185	CWS – Call Center (effect FY2012)
511.186	CWS – Data Integrity Specialist (FY12) SACWIS Authentic Environment (effect 7/1/06)
511.190	OFI RSN – Education, Training & Mentor (FY2010)
511.191	RSN – Support for Needy Family (OFI)
511.192	
511.193	RSN – Child Welfare Services
511.195	RSN – Business Application Specialist (FY2010)
511.196	RSN - Administrative
511.201	Cash Match Eligibility
511.203	Cash Match Services
511.206	Cash Match Administration
511.208	Cash Match Mental Health Eligibility Determination
511.211	CM Hospitals #1 (FY2008)
511.212	CM Hospitals #2 (FY2008)
511.213	CM Hospitals #3 (FY2008)
511.214	CM Hospitals #4 (FY2008)
511.221	CM Hospital #1 – County Supplement (FY2008)
511.228	CM CSB Mental Health – County Supplement (FY2008)
511.231	CM Services #1 (FY2008)
511.303	Tag Refugee
511.304	USDA Food Stamp E&T
511.308	Casey Permanency Grant
511.312	RSM Project/Indigent Trust Funds (do not use 7/09)
511.356	Family Connection – 100%
511.368	Refugee Resettlement Program
511.411	Hospitals #1 (FY2008)
511.412	Hospitals #2 (FY2008)
511.440	County Funded Senior Citizens
511.450	County Operations – General
511.451	CSSP Fulton Co
511.453	Family Resource Center Fulton Co (FY2008)
511.456	Family Connection
511.458	Investments Fulton Co (FY2008)
511.490	Special Project/Education Program
511.491	Nurses/Pregnant Teens
511.492	S/A Prevention Grant – Bibb
	<i>SCOA IS 511.001 for all account numbers listed above</i>

513	Hourly Labor	Amounts paid for employees paid on an hourly basis (DO NOT USE)
	513.XXX	Hourly Labor
	xxx denotes program #	<i>SCOA is 513.001</i>
514	FICA	Employer's share of Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes
	514.XXX	FICA – Employer
	xxx denotes program #	<i>SCOA is 514.001</i>
515	Retirement	Employer's contributions to employee retirement plans or systems
	515.XXX	Retirement – Employer
	xxx denotes program #	<i>SCOA is 515.001</i>
516	Health Insurance	Employer's contributions to employee health care plans
	516.XXX	Health Insurance – Employer
	xxx denotes program #	<i>SCOA is 516.001</i>
551	Overtime Salaries	Amounts paid to employees for overtime work
	551.XXX	Overtime Salaries
	xxx denotes program #	<i>SCOA is 511.201</i>
554	FICA – Overtime	Employer's share of Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes for overtime work
	554.XXX	FICA – Overtime Salaries – Employer
	xxx denotes program #	<i>SCOA is 514.201</i>
556	Health Insurance – Overtime	Employer's contributions to employee health care plans for overtime work
	556.XXX	Health Insurance – Overtime Salaries – Employer
	xxx denotes program #	<i>SCOA is 516.201</i>
561	Local Salary Supplement	Amounts paid in addition to the regular salary for eligible employee types
	561.XXX	Local Salary Supplement
	xxx denotes program #	<i>SCOA is 511.002</i>
564	FICA – Salary Supplement	Employer's share of Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes for supplemental pay
	564.XXX	FICA – Local Salary Supplement – Employer
	xxx denotes program #	<i>SCOA is 514.002</i>

565	Retirement – Salary Supplement	Employer’s share of Retirement for supplemental pay paid by County – Fulton Co only
	565.XXX xxx denotes program #	Retirement – Local Salary Supplement – Employer <i>SCOA is 515.002</i>
	574.XXX xxx denotes program #	FICA – Overtime Local Salary Supplement – Employer <i>SCOA is 514.202</i>
612	Motor Vehicle Expense	Includes expenses for fuel, service, repair or other cost of vehicles owned and operated by the agency. Also includes the required maintenance service or repair of leased vehicles.
	612.XXX xxx denotes program #	Motor Vehicle Expense <i>SCOA is 612.001</i>
614	Supplies and Materials	Expenditures/expenses for consumable supplies related to operations. The cost of books, annuals, pamphlets, etc., which the agency has no involvement in the publication of are charged here as well
	614.XXX xxx denotes program #	Supplies and Materials <i>SCOA is 614.001</i>
615	Repairs and Maintenance	Expenditures/expenses for repair and maintenance services not provided directly by employees including contracts and agreements covering the upkeep of buildings and equipment. Included are expenditures for replacement of a fixture when such fixture is attached to or a part of a building such as water heater, furnaces, boilers, exhaust fans, etc. Examples of charges to this account are: Insect prevention contracts, Equipment maintenance contracts or maintenance contracts.
	615.XXX xxx denotes program #	Repairs and Maintenance <i>SCOA is 615.001</i>
617	Utilities	Amounts paid for electricity, natural gas, fuel oil, purchased steam, city water, and sewer charges. Includes monthly billings by regulated public service organizations
	617.XXX xxx denotes program #	Utilities <i>SCOA is 617.001</i>

618	Printing	Costs associated with designing and printing forms. Also includes the cost of letterhead stationery, imprinted forms, purchase orders, and any other printed material. Does not include preprinted books, pamphlets, brochures, booklets, manuals, handbooks, etc. These costs should be charged to Supplies and Materials (614). Subscriptions should be charged to Other Operating expenses (627).
	618.XXX xxx denotes program #	Printing <i>SCOA is 618.001</i>
619	Rents other than Real Estate	Amounts paid for renting equipment for temporary use. Rental of meeting or exhibition halls by the day or week, post office box rental, and safe deposit box rental charges are included.
	619.XXX xxx denotes program #	Rents other than Real Estate <i>SCOA is 619.001</i>
620	Insurance and Bonding	Includes fidelity bonds on employees and hazard coverage on real and personal property or liability coverage. Also includes workers compensation insurance for non-employee where coverage is required
	620.XXX xxx denotes program #	Insurance and Bonding <i>SCOA is 620.001</i>
622	Direct Benefits to Clients	Medical care or public assistance payments to or for qualified recipients in accordance with statutory and/or contractual authority.
	622.XXX xxx denotes program #	Direct Benefits to Clients (500 – 900 Series) <i>SCOA is 622.001</i>
627	Other Operating Expense	All expenditures for costs not included in any of the preceding accounts. Included costs are credit reports, freight, linen service, outside laundry, subscriptions, dues, registration fees, bank charges, newspaper ads, Shred Services, employee fingerprinting and drug screening cost(last 2 must check with state office). These examples are not all inclusive.
	627.XXX xxx denotes program #	Other Operating Expense <i>SCOA is 627.001</i>

633	Computer Software	Expenditures for costs for electronic data processing prepackaged software systems. Services for system design and/or programming of individualized software systems or programs should be charged to 651 (Per Diem and Fees)
	633.XXX xxx denotes program #	Computer Software <i>SCOA is 633.001</i>
640	Travel – State	Includes all expenses for lodgings, meals, use of personal vehicle, leased vehicles, or other cost incurred by employees in job-related activities.
	640.XXX xxx denotes program #	Employee Travel <i>SCOA is 640.001</i>
641	Motor Vehicle Equipment Purchases	Includes automobiles, station wagons, vans, buses, motor homes, light duty truck and heavy duty cargo carrying trucks. Also includes lease/purchase of vehicles specified above. All motor vehicle purchases charged to this account must be on the agency's property inventory system. – NOT ACTIVE
	641.XXX xxx denotes program #	Motor Vehicle Purchase <i>SCOA is 641.001</i>
643	Equipment (\$1000 or more)	Expenditures for material item of a non-expendable nature, such as a movable unit of furniture or furnishings, a machine (including all attachments), an instructional skill device, or a set of small articles whose parts are replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic of and definable for items of its class. Items in this group will be of long life and controlled by a perpetual inventory with a normal life expectancy of 3 years or more and cost \$1000 or more.
	643.XXX xxx denotes program #	Equipment - \$1000 or more <i>SCOA is 643.001</i>

644	Lease/Purchase of Equipment	Includes payments made on multi-year lease/purchase or installment purchase agreements even if interest constitutes a portion of the payment. All equipment received from which charges are made to this account should be recorded on the agency's property inventory system when received and for the total acquisition price.
	644.XXX xxx denotes program #	Lease/Purchase of Equipment <i>SCOA is 644.001</i>
645	Rental of Equipment	Includes the payments made for the rental of equipment for periods in excess of three months. Charges for rental of copiers and postage meters should be charged to this account.
	645.XXX xxx denotes program #	Rental of Equipment <i>SCOA is 645.001</i>
646	Equipment (Less than \$1000)	Items which meet the definition of account 643 except that the costs are less than \$1000 and more than \$100
	646.XXX xxx denotes program #	Equipment – Less than \$1000 <i>SCOA is 646.001</i>
648	Building Rent	Includes monthly rentals and lease contracts for office space, warehousing and other storage. Costs of renovations and modifications of leased facilities also should be classified in this account if such expenditures constitute rental payments in lease agreements. Rental of off-site storage units are included here.
	648.XXX xxx denotes program #	Building Rent <i>SCOA is 648.001</i>
651	Per Diem and Fees	Includes compensation for services rendered on a per diem, hourly, fee, or consultant basis by NON-EMPLOYEES. Included are payments to architects, attorneys, consultants, board members, physicians, engineers, and intern stipends. Compensation for employees should be charged to 511.
	651.XXX xxx denotes program #	Per Diem and Fees <i>SCOA is 651.001</i>

653	Contracts	Includes contracts with state or local government units of the University of Georgia, Authorities, public or private corporations, or private business firms. Example: Interpreters Contracts, Shredders, and Security Alarm Systems.
	653.XXX xxx denotes program #	Contracts <i>SCOA is 653.001</i>
663	Computer Charges	Costs for contracted computer services
	663.XXX xxx denotes program #	Computer Charges <i>SCOA is 653.661</i>
673	Telecommunication	Includes all charges for telecommunications such as land line phone, cell phone, internet, pagers, and security alarm system if paid through Telecom Company
	673.XXX xxx denotes program #	Telecommunications <i>SCOA is 673.001</i>
681	Postage	Includes ALL postage costs
	681.XXX xxx denotes program #	Postage <i>SCOA is 681.001</i>
715	Janitorial Service Contracts	Expenditures for maintenance of the building and grounds performed by department personnel or contracted outside agencies. Examples: Cleaning Service, Yard Service, and Garbage Disposal cost.
	715.XXX xxx denotes program #	Janitorial Services Contract <i>SCOA is 615.012</i>
727	Other Operating Expense – Reimbursable	Expenditure costs of items for which the state will reimburse the county. Included costs are registration fees for state mandated conferences/trainings. These examples are not all inclusive.
	727.XXX xxx denotes program #	Other Operating Expense – Reimbursable <i>SCOA is 627.001 (not 727.001 – part of 627)</i>

740	Travel – Training Reimbursable	Includes all allowable expenses for lodgings, meals, use of personal vehicle, or other costs incurred by employee in job related travel associated with mandated training, conferences, and special projects sponsored by and/or approved through DFCS Education and Training Services Section.
	740.XXX xxx denotes program #	Travel – Training <i>SCOA is 640.003</i>
751	Per Diem and Fees – Reimbursable	Includes compensation for services rendered on a per diem, hourly, fee, or consultant basis by NON-EMPLOYEES. Compensation for employees should be charged to 511.
	751.XXX xxx denotes program #	Per Diem and Fees – Reimbursable <i>SCOA is 651.001 (not 751.001 – part of 651)</i>
811	Board Per Diem	Includes compensation by the county or another outside source for expenses incurred for foster care children for room, board and for over the counter medicines.
	811.450 811.451	County Exp Board – Kids under 14 County Exp Board – Kids under 14 DO NOT USE
812	Clothing	Includes compensation by the county or another outside source for expenses incurred for foster care children for a clothing replacement allowance
	812.450 812.451 812.460	County Exp Clothing – Kids under 14 County Exp Clothing – Kids under 14 DO NOT USE County Exp Clothing – Kids 14 and up
813	Medical	Includes compensation by the county or another outside source for expenses incurred for foster care children for prescription medicines, and medical treatment not reimbursed by Medicaid
	813.450 813.451 812.460	County Exp Medical – Kids under 14 County Exp Medical – Kids under 14 DO NOT USE County Exp Medical – Kids 14 and up
814	Incidentals	Includes compensation by the county or another outside source for expenses incurred for foster care children for other miscellaneous type items that the county has agreed to pay the foster parents, such as haircuts, allowances, birthday gifts, Christmas gifts, mileage, diapers, school supplies, etc.
	814.450 814.451 814.460	County Exp Incidentals – Kids under 14 County Exp Incidentals – Kids under 14 DO NOT USE County Exp Incidentals – Kids 14 and up

851	General Assistance	Includes compensation by the county or another outside source for expenses incurred by indigent families for assistance in paying rent, utilities, medical related expenses
	851.450 851.451	County General Assistance CSSP General Assistance Fulton Co
880	Local Contractor's Share	This is the portion of expense that is not paid by the state on Cash Match programs and must be funded by the county or another outside source (exception is Programs 873, 874, 883, and 884 no one pays the Match on these programs)
	880.401 880.403 880.406 880.407 880.408 880.411 880.412 880.412 880.413 880.414 880.421 880.428 880.431 880.447 880.450 880.457 880.473 880.474 880.476 880.483 880.484	Local Contractor's Share – County CM Eligibility Local Contractor's Share – County CM Services Local Contractor's Share – County CM Admin Local Contractor's Share – County CM Admin Sal Supp Local Contractor's Share – CSB Medicaid Match (FY2008) Local Contractor's Share – County CM Hospital #1 (FY2008) Local Contractor's Share – County CM Hospital #2 (FY2008) Local Contractor's Share – CSB Medicaid Match (prior to FY2008) Local Contractor's Share – County CM Hospital #3 (FY2008) Local Contractor's Share – County CM Hospital #4 (FY2008) Local Contractor's Share – County CM Services PGM 221 (FY2008) Local Contractor's Share – County CM CSB Mental Health PGM 228 (FY2008) Local Contractor's Share – County CM PGM 231 (FY2008) Local Contractor's Share – County CM JOBS-Other Local Contractor's Share – County Funds Local Contractor's Share – United Way/600 Series Local Contractor's Share – Program 873 Local Contractor's Share – Program 874 Local Contractor's Share – County CM CSE-Other Local Contractor's Share – Program 883 Local Contractor's Share – Program 884
889	Clearing Account	Account that is to be used to hold all expenses for the fiscal year that will be posted to the Fund Balance at the end of each month, for items such as Audit Settlements, FS/TANF less than \$1 balances, RF less than \$1 balances, and expenditures charged against Prior Year Fund
	889.450	County Fund Balance Clearing Account

999	Suspense Account	Account that is to be used to hold mistakes or unidentifiable postings until they are resolved. Serves as a clearing account between the B#1 and B#2 funds for moves at month-end. Account must be “0” at fiscal year end.
	999.000	Suspense Account